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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON**

In Re:

Case No. 18-03197-11

GIGA WATT INC.,

**DECLARATION OF HEATHER
MULHALL**

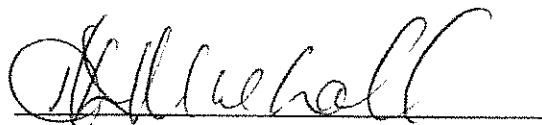
Debtor in Possession.

The undersigned, Heather Mulhall, makes the following declaration:

1. I am the Cost Controller of Giga Watt, Inc., and competent to be witness herein.
2. I currently handle the payment of ongoing operational expenses
3. Attached hereto as Exhibit "A" is a true and correct copy of monthly expenses for all essential activities, which also contemplates whether one operating location is lost and other cuts that can still be made if necessary.

I certify under penalty of perjury pursuant to the laws of the State of Washington and the United States of America that the foregoing Declaration is true and correct.

SIGNED at Spokane, Washington, this 21 day of December, 2018.



HEATHER MULHALL

DECLARATION OF HEATHER MULHALL - 1

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